

RESULTS OF OPERATIONS	Report ID: E-ROR-12E
ELECTRIC RATE OF RETURN	
For Twelve Months Ended April 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	177,602,895	116,610,095	60,992,800
	Adjustments			
	Adjusted Net Operating Income (Loss)	177,602,895	116,610,095	60,992,800
E-APL	Electric Net Rate Base	2,518,377,879	1,693,970,903	824,406,976
	RATE OF RETURN	7.052%	6.884%	7.398%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2018 thru 12-31-2018	100.000%	65.390%	34.610%
2	Input	Number of Customers	4-01-2019 thru 04-30-2019	387,360	253,383	133,977
		Percent		100.000%	65.413%	34.587%
3	E-OPS	Direct Distribution Operating Expense	05-01-2018 thru 04-30-2019	25,721,116	17,322,100	8,399,016
		Percent		100.000%	67.346%	32.654%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accts 500 - 598		21,128,556	14,368,281	6,760,275
		Direct O & M Accts 901 - 935		40,962,685	29,200,598	11,762,087
		Total		62,091,241	43,568,879	18,522,362
		Percentage		100.000%	70.169%	29.831%
		Direct Labor Accts 500 - 598		12,666,479	8,320,223	4,346,256
		Direct Labor Accts 901 - 935		5,338,345	4,391,871	946,474
		Total		18,004,824	12,712,094	5,292,730
		Percentage		100.000%	70.604%	29.396%
		Number of Customers		387,662	254,232	133,430
		Percentage		100.000%	65.581%	34.419%
		Net Direct Plant		1,184,491,252	805,771,597	378,719,655
		Percentage		100.000%	68.027%	31.973%
4		Total Percentages		400.000%	274.381%	125.619%
		Percent		100.000%	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
		Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
		Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	0
		Adjustments		0	0	0	0
		Total		137,600,766	109,823,269	19,814,819	7,962,678
		Percentage		100.000%	79.813%	14.400%	5.787%
		Direct Labor Accts 500 - 894		76,588,739	58,148,334	12,873,517	5,566,888
		Direct Labor Accts 901 - 935		5,482,366	3,571,503	236,920	1,673,943
		Direct Labor Accts 901 - 905 Utility 9 Only		10,102,844	6,632,271	3,470,573	0
		Total		92,173,949	68,352,108	16,581,010	7,240,831
		Percentage		100.000%	74.155%	17.989%	7.856%
		Number of Customers at		742,617	387,662	251,894	103,061
		Percentage		100.000%	52.202%	33.920%	13.878%
		Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
		Percentage		100.000%	76.142%	15.742%	8.116%
		Total Percentages		400.000%	282.312%	82.051%	35.637%
		Average (CD AA)		100.000%	70.578%	20.513%	8.909%

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RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		11,797,922	0	7,602,714 4,195,208
		Direct O & M Accts 901 - 935		12,671,112	0	9,329,820 3,341,292
		Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442 0
		Total		26,498,476	0	18,961,976 7,536,500
		Percentage		100.000%	0.000%	71.559% 28.441%
		Direct Labor Accts 500 - 894		12,728,322	0	8,885,828 3,842,494
		Direct Labor Accts 901 - 935		1,420,797	0	176,159 1,244,638
		Direct Labor Accts 901 - 905 Utility 9 Only		3,470,573	0	3,470,573 0
		Total		17,619,692	0	12,532,560 5,087,132
		Percentage		100.000%	0.000%	71.128% 28.872%
		Number of Customers at		354,955	0	251,894 103,061
		Percentage		100.000%	0.000%	70.965% 29.035%
		Net Direct Plant		855,304,042	0	559,809,249 295,494,793
		Percentage		100.000%	0.000%	65.451% 34.549%
		Total Percentages		400.000%	0.000%	279.103% 120.897%
		Average (GD AA)		100.000%	0.000%	69.776% 30.224%

RESULTS OF OPERATIONS

ELECTRIC ALLOCATION PERCENTAGES

For Twelve Months Ended April 30, 2019

Ending Balance Basis

Report ID:

E-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 500 - 894		53,300,236	43,756,827	9,543,409	0
		Direct O & M Accts 901 - 935		0	0	0	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at Percentage		639,556	387,662	251,894	0
				100.000%	60.614%	39.386%	0.000%
		Net Direct Plant Percentage		3,298,869,399	2,739,060,150	559,809,249	0
				100.000%	83.030%	16.970%	0.000%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant Percent	4-01-2019 thru 04-30-2019	1,201,159,269	821,072,343	380,086,926	
				100.000%	68.357%	31.643%	
11		Book Depreciation Percent	05-01-2018 thru 04-30-2019	115,398,151	75,608,835	39,789,316	
				100.000%	65.520%	34.480%	

RESULTS OF OPERATIONS	Report ID: E-ALL-12E
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended April 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) Percent	4-01-2019 thru 04-30-2019	3,067,753,955 100.000%	2,058,126,771 67.089%	1,009,627,184 32.911%
13	E-PLT	Net Electric General Plant Percent	4-01-2019 thru 04-30-2019	272,106,299 100.000%	185,553,299 68.191%	86,553,000 31.809%
14		Net Allocated Schedule M's Percent	05-01-2018 thru 04-30-2019	-118,173,335 100.000%	-79,411,924 67.200%	-38,761,411 32.800%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	370,284,139	0	370,284,139	250,624,177	0	250,624,177	119,659,962	0	119,659,962
99	442200	Commercial - Firm & Int.	314,616,554	0	314,616,554	223,659,847	0	223,659,847	90,956,707	0	90,956,707
1	442300	Industrial	106,252,191	0	106,252,191	63,307,873	0	63,307,873	42,944,318	0	42,944,318
99	444000	Public Street & Highway Lighting	7,573,198	0	7,573,198	4,883,215	0	4,883,215	2,689,983	0	2,689,983
99	448000	Interdepartmental Revenue	1,435,145	0	1,435,145	1,158,760	0	1,158,760	276,385	0	276,385
99	499XXX	Unbilled Revenue	800,683	0	800,683	(386,766)	0	(386,766)	1,187,449	0	1,187,449
		TOTAL SALES TO ULTIMATE CUSTOMERS	800,961,910	0	800,961,910	543,247,106	0	543,247,106	257,714,804	0	257,714,804
1	447XXX	Sales for Resale	0	75,387,341	75,387,341	0	49,295,782	49,295,782	0	26,091,559	26,091,559
		TOTAL SALES OF ELECTRICITY	800,961,910	75,387,341	876,349,251	543,247,106	49,295,782	592,542,888	257,714,804	26,091,559	283,806,363
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(15,785,627)	16,878,277	1,092,650	(8,880,412)	11,040,587	2,160,175	(6,905,215)	5,837,690	(1,067,525)
99	451000	Miscellaneous Service Revenue	291,872	0	291,872	166,632	0	166,632	125,240	0	125,240
1	453000	Sales of Water & Water Power	0	541,000	541,000	0	353,760	353,760	0	187,240	187,240
1	454000	Rent from Electric Property	2,646,309	90,597	2,736,906	1,569,503	59,241	1,628,744	1,076,806	31,356	1,108,162
1	454100	Rent from Trnsmmission Joint Use	43,451	0	43,451	19,930	0	19,930	23,521	0	23,521
1	456XXX	Other Electric Revenues	6,139,799	92,167,956	98,307,755	4,792,468	60,268,626	65,061,094	1,347,331	31,899,330	33,246,661
		TOTAL OTHER OPERATING REVENUE	(6,664,196)	109,677,830	103,013,634	(2,331,879)	71,722,214	69,390,335	(4,332,317)	37,955,616	33,623,299
		TOTAL ELECTRIC REVENUE	794,297,714	185,065,171	979,362,885	540,915,227	121,017,996	661,933,223	253,382,487	64,047,175	317,429,662

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For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	427,015	427,015	0	279,225	279,225	0	147,790	147,790
1	501XXX	Fuel	0	28,182,791	28,182,791	0	18,428,727	18,428,727	0	9,754,064	9,754,064
1	502000	Steam Expense	0	3,904,372	3,904,372	0	2,553,069	2,553,069	0	1,351,303	1,351,303
1	505000	Electric Expense	0	1,089,304	1,089,304	0	712,296	712,296	0	377,008	377,008
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,440,794	3,440,794	0	2,249,935	2,249,935	0	1,190,859	1,190,859
1	507000	Rent	0	34,082	34,082	0	22,286	22,286	0	11,796	11,796
MAINTENANCE											
1	510000	Supervision & Engineering	0	553,523	553,523	0	361,949	361,949	0	191,574	191,574
1	511000	Structures	0	573,270	573,270	0	374,861	374,861	0	198,409	198,409
1	512000	Boiler Plant	0	5,890,664	5,890,664	0	3,851,905	3,851,905	0	2,038,759	2,038,759
1	513000	Electric Plant	0	1,140,833	1,140,833	0	745,991	745,991	0	394,842	394,842
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,210,726	1,210,726	0	791,694	791,694	0	419,032	419,032
TOTAL STEAM POWER GENERATION EXP			0	46,447,374	46,447,374	0	30,371,938	30,371,938	0	16,075,436	16,075,436
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	3,257,163	3,257,163	0	2,129,859	2,129,859	0	1,127,304	1,127,304
1	536000	Water for Power	0	1,150,104	1,150,104	0	752,053	752,053	0	398,051	398,051
1	537000	Hydraulic Expense	4,439,249	4,649,408	9,088,657	2,911,680	3,040,248	5,951,928	1,527,569	1,609,160	3,136,729
1	538000	Electric Expense	0	7,492,242	7,492,242	0	4,899,177	4,899,177	0	2,593,065	2,593,065
1	539000	Miscellaneous Hydraulic Power Generation Exp	16	1,224,268	1,224,284	0	800,549	800,549	16	423,719	423,735
1	540000	Rent	1,242,800	1,510,742	2,753,542	812,667	987,874	1,800,541	430,133	522,868	953,001
1	540100	MT Trust Funds Land Settlement Rents	3,691,324	0	3,691,324	2,412,443	0	2,412,443	1,278,881	0	1,278,881
MAINTENANCE											
1	541000	Supervision & Engineering	0	1,369,924	1,369,924	0	895,793	895,793	0	474,131	474,131
1	542000	Structures	0	388,347	388,347	0	253,940	253,940	0	134,407	134,407
1	543000	Reservoirs, Dams, & Waterways	0	2,514,631	2,514,631	0	1,644,317	1,644,317	0	870,314	870,314
1	544000	Electric Plant	0	3,821,491	3,821,491	0	2,498,873	2,498,873	0	1,322,618	1,322,618
1	545000	Miscellaneous Hydraulic Plant	0	1,482,572	1,482,572	0	969,454	969,454	0	513,118	513,118
TOTAL HYDRO POWER GENERATION EXP			9,373,389	28,860,892	38,234,281	6,136,790	18,872,137	25,008,927	3,236,599	9,988,755	13,225,354
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	370,451	370,451	0	242,238	242,238	0	128,213	128,213
1	547XXX	Fuel	0	70,110,017	70,110,017	0	45,844,940	45,844,940	0	24,265,077	24,265,077
1	548000	Generation Expense	0	2,441,505	2,441,505	0	1,596,500	1,596,500	0	845,005	845,005
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	523,872	523,872	0	342,560	342,560	0	181,312	181,312
1	550000	Rent	0	(8,419)	(8,419)	0	(5,505)	(5,505)	0	(2,914)	(2,914)
MAINTENANCE											
1	551000	Supervision & Engineering	0	734,602	734,602	0	480,356	480,356	0	254,246	254,246
1	552000	Structures	0	88,177	88,177	0	57,659	57,659	0	30,518	30,518
1	553000	Generating & Electric Equipment	0	4,445,212	4,445,212	0	2,906,724	2,906,724	0	1,538,488	1,538,488
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	981,777	981,777	0	641,984	641,984	0	339,793	339,793
TOTAL OTHER POWER GENERATION EXP			0	79,687,194	79,687,194	0	52,107,456	52,107,456	0	27,579,738	27,579,738

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	1,732,475	133,065,337	134,797,812	22,718	87,011,424	87,034,142	1,709,757	46,053,913	47,763,670
1	556000	System Control & Load Dispatching	0	713,780	713,780	0	466,741	466,741	0	247,039	247,039
E-557	557XXX	Other Expense	(571,783)	68,001,108	67,429,325	5,890,187	44,465,925	50,356,112	(6,461,970)	23,535,183	17,073,213
TOTAL OTHER POWER SUPPLY EXPENSE			1,160,692	201,780,225	202,940,917	5,912,905	131,944,090	137,856,995	(4,752,213)	69,836,135	65,083,922
TOTAL PRODUCTION OPERATING EXP			10,534,081	356,775,685	367,309,766	12,049,695	233,295,621	245,345,316	(1,515,614)	123,480,064	121,964,450
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,500,528	2,500,528	0	1,635,095	1,635,095	0	865,433	865,433
1	561000	Load Dispatching	0	3,327,978	3,327,978	0	2,176,165	2,176,165	0	1,151,813	1,151,813
1	562000	Station Expense	0	525,172	525,172	0	343,410	343,410	0	181,762	181,762
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	457,901	457,901	0	299,421	299,421	0	158,480	158,480
1	565XXX	Transmission of Electricity by Others	0	17,685,221	17,685,221	0	11,564,366	11,564,366	0	6,120,855	6,120,855
1	566000	Miscellaneous Transmission Expense	0	2,977,056	2,977,056	0	1,946,697	1,946,697	0	1,030,359	1,030,359
1	567000	Rent	0	169,506	169,506	0	110,840	110,840	0	58,666	58,666
MAINTENANCE											
1	568000	Supervision & Engineering	0	673,253	673,253	0	440,240	440,240	0	233,013	233,013
1	569000	Structures	150	769,347	769,497	19	503,076	503,095	131	266,271	266,402
1	570000	Station Equipment	0	831,763	831,763	0	543,890	543,890	0	287,873	287,873
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	4,836	1,375,802	1,380,638	206	899,637	899,843	4,630	476,165	480,795
1	572000	Underground Lines	1	116	117	1	76	77	0	40	40
1	573000	Service Miscellaneous	0	82,431	82,431	0	53,902	53,902	0	28,529	28,529
TOTAL TRANSMISSION OPERATING EXP			4,987	31,376,074	31,381,061	226	20,516,815	20,517,041	4,761	10,859,259	10,864,020

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For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	683,029	30,170,110	30,853,139	332,644	19,728,235	20,060,879	350,385	10,441,875	10,792,260
E-DEPX		Depreciation Expense-Transmission	123,636	13,215,242	13,338,878	42,025	8,641,447	8,683,472	81,611	4,573,795	4,655,406
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,153,144	1,153,144	0	754,041	754,041	0	399,103	399,103
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(142,560)	0	(142,560)	142,560	0	142,560
99	403027	Colstrip Plant Adjustment-Depreciation	(61,423)	0	(61,423)	0	0	0	(61,423)	0	(61,423)
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,780	141,845	0	69,220	69,220
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407327	Colstrip Reg. Asset Amortization	65,008	0	65,008	0	0	0	65,008	0	65,008
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,395	21,395	0	11,324	11,324
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	662,516	0	662,516	0	0	0	662,516	0	662,516
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	578,104	578,104	0	305,982	305,982
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	224,741	0	224,741	175,310	0	175,310	49,431	0	49,431
99	407403	Amortization of Dissallowed K.F. Plant	(95,336)	0	(95,336)	(95,336)	0	(95,336)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(152,887)	0	(152,887)	0	0	0	(152,887)	0	(152,887)
99	407450/40749	Amortization of BPA Residential Exchange Credit	(2,777,883)	0	(2,777,883)	(1,917,688)	0	(1,917,688)	(860,195)	0	(860,195)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	546,422	0	546,422	0	0	0	546,422	0	546,422
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	51,959	0	51,959	51,959	0	51,959	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,503)	(5,503)	0	(2,912)	(2,912)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,642,867	25,642,867	0	16,767,871	16,767,871	0	8,874,996	8,874,996
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	2,765,287	71,289,753	74,055,040	1,164,250	46,616,370	47,780,620	1,601,037	24,673,383	26,274,420
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	13,304,355	459,441,512	472,745,867	13,214,171	300,428,806	313,642,977	90,184	159,012,706	159,102,890

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	707,764	3,395,018	4,102,782	511,372	2,286,409	2,797,781	196,392	1,108,609	1,305,001
3	582000	Station Expense	770,791	44,959	815,750	429,561	30,278	459,839	341,230	14,681	355,911
3	583000	Overhead Line Expense	2,162,220	454,288	2,616,508	1,406,738	305,945	1,712,683	755,482	148,343	903,825
3	584000	Underground Line Expense	1,617,731	0	1,617,731	892,728	0	892,728	725,003	0	725,003
3	584100	Energy Storage Equipment	97,104	0	97,104	97,104	0	97,104	0	0	0
3	585000	Street Light & Signal System Operation Expense	2,414	0	2,414	2,319	0	2,319	95	0	95
3	586000	Meter Expense	1,917,788	56,639	1,974,427	1,536,920	38,144	1,575,064	380,868	18,495	399,363
3	587000	Customer Installations Expense	753,518	133,420	886,938	514,350	89,853	604,203	239,168	43,567	282,735
3	588000	Miscellaneous Distribution Expense	4,794,174	4,010,866	8,805,040	2,928,875	2,701,158	5,630,033	1,865,299	1,309,708	3,175,007
3	589000	Rent	5,962	351,203	357,165	5,961	236,521	242,482	1	114,682	114,683
MAINTENANCE:											
3	590000	Supervision & Engineering	266,520	1,040,338	1,306,858	149,655	700,626	850,281	116,865	339,712	456,577
3	591000	Structures	445,460	1,348	446,808	260,514	908	261,422	184,946	440	185,386
3	592000	Station Equipment	742,782	124,310	867,092	478,950	83,718	562,668	263,832	40,592	304,424
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	10,005,460	0	10,005,460	7,167,652	0	7,167,652	2,837,808	0	2,837,808
3	594000	Underground Lines	857,958	0	857,958	585,055	0	585,055	272,903	0	272,903
3	595000	Line Transformers	378,357	0	378,357	288,185	0	288,185	90,172	0	90,172
3	596000	Street Light & Signal System Maintenance Exp	176,953	0	176,953	135,936	0	135,936	41,017	0	41,017
3	597000	Meters	35,608	0	35,608	28,542	0	28,542	7,066	0	7,066
3	598000	Miscellaneous Distribution Expense	(17,446)	216,742	199,296	(98,316)	145,967	47,651	80,870	70,775	151,645
TOTAL DISTRIBUTION OPERATING EXP			25,721,118	9,829,131	35,550,249	17,322,101	6,619,527	23,941,628	8,399,017	3,209,604	11,608,621
E-DEPX		Depreciation Expense-Distribution	50,330,710	60,217	50,390,927	32,533,502	40,554	32,574,056	17,797,208	19,663	17,816,871
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	55,911,571	0	55,911,571	47,852,897	0	47,852,897	8,058,674	0	8,058,674
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			106,272,300	60,217	106,332,517	80,416,418	40,554	80,456,972	25,855,882	19,663	25,875,545
TOTAL DISTRIBUTION EXPENSES			131,993,418	9,889,348	141,882,766	97,738,519	6,660,081	104,398,600	34,254,899	3,229,267	37,484,166

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12E
For Twelve Months Ended April 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	179,788	179,788	0	117,605	117,605	0	62,183	62,183
2	902000	Meter Reading Expenses	2,978,076	150,698	3,128,774	2,802,119	98,576	2,900,695	175,957	52,122	228,079
2	903XXX	Customer Records & Collection Expenses	2,636,743	7,617,433	10,254,176	1,849,817	4,982,791	6,832,608	786,926	2,634,642	3,421,568
2	904000	Uncollectible Accounts	214,757	2,146,208	2,360,965	314,572	1,403,899	1,718,471	(99,815)	742,309	642,494
2	905000	Misc Customer Accounts	0	227,973	227,973	0	149,124	149,124	0	78,849	78,849
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,829,576	10,322,100	16,151,676	4,966,508	6,751,995	11,718,503	863,068	3,570,105	4,433,173
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	38,666,114	235,313	38,901,427	28,152,711	153,925	28,306,636	10,513,403	81,388	10,594,791
2	909000	Advertising	35,448	1,054,053	1,089,501	34,458	689,488	723,946	990	364,565	365,555
2	910000	Misc Customer Service & Info Exp	0	378,848	378,848	0	247,816	247,816	0	131,032	131,032
TOTAL CUSTOMER SERVICE & INFO EXP			38,701,562	1,668,214	40,369,776	28,187,169	1,091,229	29,278,398	10,514,393	576,985	11,091,378
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	18,769	0	18,769	18,769	0	18,769	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			18,769	0	18,769	18,769	0	18,769	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	718,586	31,963,487	32,682,073	550,204	21,925,354	22,475,558	168,382	10,038,133	10,206,515
4	921000	Office Supplies & Expenses	26,659	4,812,973	4,839,632	24,503	3,301,459	3,325,962	2,156	1,511,514	1,513,670
4	922000	Admin Exp Transferred--Credit	0	(115,651)	(115,651)	0	(79,331)	(79,331)	0	(36,320)	(36,320)
4	923000	Outside Services Employed	171,188	9,183,725	9,354,913	163,003	6,299,576	6,462,579	8,185	2,884,149	2,892,334
4	924000	Property Insurance Premium	0	1,304,748	1,304,748	0	894,992	894,992	0	409,756	409,756
4	925XXX	Injuries and Damages	316	3,556,466	3,556,782	158	2,439,558	2,439,716	158	1,116,908	1,117,066
4	926XXX	Employee Pensions and Benefits	5,521	1,712,145	1,717,666	5,521	1,174,446	1,179,967	0	537,699	537,699
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	2,513,229	3,890,040	6,403,269	1,703,944	2,543,697	4,247,641	809,285	1,346,343	2,155,628
4	930000	Miscellaneous General Expenses	146,181	4,607,191	4,753,372	95,714	3,160,303	3,256,017	50,467	1,446,888	1,497,355
4	931000	Rents	3,850	256,176	260,026	0	175,724	175,724	3,850	80,452	84,302
4	935000	Maintenance of General Plant	1,057,363	11,707,769	12,765,132	554,368	8,030,944	8,585,312	502,995	3,676,825	4,179,820
TOTAL ADMIN & GEN OPERATING EXP			4,644,093	72,879,069	77,523,162	3,097,415	49,866,722	52,964,137	1,546,678	23,012,347	24,559,025

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,926,880	18,789,280	20,716,160	1,370,179	12,888,507	14,258,686	556,701	5,900,773	6,457,474
E-AMTX		Amortization Expense-General Plant - 303000	0	489,084	489,084	0	335,244	335,244	0	153,840	153,840
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	2,084,860	21,745,655	23,830,515	2,078,730	14,916,433	16,995,163	6,130	6,829,222	6,835,352
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	47,964	47,964	0	32,901	32,901	0	15,063	15,063
99	407229	Idaho Earnings Test Amortization	(968,879)	0	(968,879)	0	0	0	(968,879)	0	(968,879)
99	407230	Tax Reform Amortization	(7,681,287)	0	(7,681,287)	(7,210,633)	0	(7,210,633)	(470,654)	0	(470,654)
99	407311	Regulatory Debit - AFUDC Amortization	12,092	45,353	57,445	11,315	30,427	41,742	777	14,926	15,703
99	407319	AFUDC Equity DFIT Deferral	1,454,012	0	1,454,012	976,936	0	976,936	477,076	0	477,076
99	407332	Existing Meters Excess Deprec. Deferral	387,896	0	387,896	387,896	0	387,896	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(825,501)	0	(825,501)	(561,311)	0	(561,311)	(264,190)	0	(264,190)
99	407436	Regulatory Credit - AMI	(3,951,316)	0	(3,951,316)	(3,951,316)	0	(3,951,316)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(7,561,243)	41,117,336	33,556,093	(6,898,204)	28,203,512	21,305,308	(663,039)	12,913,824	12,250,785
		TOTAL ADMIN & GENERAL EXPENSES	(2,917,150)	113,996,405	111,079,255	(3,800,789)	78,070,234	74,269,445	883,639	35,926,171	36,809,810
		TOTAL EXPENSES BEFORE FIT	186,930,530	595,317,579	782,248,109	140,324,347	393,002,345	533,326,692	46,606,183	202,315,234	248,921,417
		NET OPERATING INCOME (LOSS) BEFORE FIT			197,114,776			128,606,531			68,508,245
E-FIT		FEDERAL INCOME TAX			16,317,759			9,981,646			6,336,113
E-FIT		DEFERRED FEDERAL INCOME TAX			3,678,910			2,331,793			1,347,117
E-FIT		AMORTIZED ITC			(484,788)			(317,003)			(167,785)
		ELECTRIC NET OPERATING INCOME (LOSS)			177,602,895			116,610,095			60,992,800

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	2	Number of Customers	100.000%	65.413%	34.587%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.346%	32.654%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	55,490	1,001,326	1,056,816	53,690	654,767	708,457	1,800	346,559	348,359
1	456010	Other Electric Rev-Financial	0	(6,001,184)	(6,001,184)	0	(3,924,174)	(3,924,174)	0	(2,077,010)	(2,077,010)
1	456015	Other Electric Rev-CT Fuel Sales	0	28,545,368	28,545,368	0	18,665,816	18,665,816	0	9,879,552	9,879,552
1	456016	Other Electric Rev-Resource Opt	0	2,943,733	2,943,733	0	1,924,907	1,924,907	0	1,018,826	1,018,826
1	456017	Other Electric Rev-Non Resource	0	63,933	63,933	0	41,806	41,806	0	22,127	22,127
1	456018	Other Electric Rev-Extraction	0	663,083	663,083	0	433,590	433,590	0	229,493	229,493
1	456020	Other Electric Rev-Sale of Excess	0	269,511	269,511	0	176,233	176,233	0	93,278	93,278
1	456030	Other Electric Rev-Clearwater	0	265,632	265,632	0	173,697	173,697	0	91,935	91,935
1	456100	Transmission Revenue of Others	0	14,257,267	14,257,267	0	9,322,827	9,322,827	0	4,934,440	4,934,440
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	604,204	604,204	0	319,796	319,796
1	456130	Ancillary Services Revenue	0	2,421,080	2,421,080	0	1,583,144	1,583,144	0	837,936	837,936
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	(767,434)	0	(767,434)	(767,434)	0	(767,434)	0	0	0
1	456328	Residential Decoupling Deferral	4,349,031	0	4,349,031	3,145,984	0	3,145,984	1,203,047	0	1,203,047
1	456329	Amortization Res Decoupling Deferral	(2,433,676)	0	(2,433,676)	(2,717,599)	0	(2,717,599)	283,923	0	283,923
1	456338	Non-res Decoupling Deferred Rev	7,099,381	0	7,099,381	5,922,956	0	5,922,956	1,176,425	0	1,176,425
1	456339	Amortization Non-res Decoupling	(2,351,057)	0	(2,351,057)	(951,566)	0	(951,566)	(1,399,491)	0	(1,399,491)
1	456380	Other Electric Revenue-Clearwater	30,847	0	30,847	0	0	0	30,847	0	30,847
1	456700	Other Electric Rev-Low Voltage	157,217	0	157,217	106,436	0	106,436	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,753,546	1,753,546	0	1,146,644	1,146,644	0	606,902	606,902
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(6,644,543)	(6,644,543)	0	(4,344,867)	(4,344,867)	0	(2,299,676)	(2,299,676)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	6,644,543	6,644,543	0	4,344,867	4,344,867	0	2,299,676	2,299,676
1	456730	Other Elec Rev-Intraco Thermal	0	45,060,662	45,060,662	0	29,465,167	29,465,167	0	15,595,495	15,595,495
TOTAL ACCOUNT 456			6,139,799	92,167,957	98,307,756	4,792,467	60,268,628	65,061,095	1,347,332	31,899,329	33,246,661

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
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RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	124,748,243	124,748,243	0	81,572,876	81,572,876	0	43,175,367	43,175,367
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	22,718	396,663	419,381	22,718	259,378	282,096	0	137,285	137,285
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,709,757	0	1,709,757	0	0	0	1,709,757	0	1,709,757
1	555550	Non Monetary - Exchange Power	0	(2,091,811)	(2,091,811)	0	(1,367,835)	(1,367,835)	0	(723,976)	(723,976)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	7,591,835	7,591,835	0	4,964,301	4,964,301	0	2,627,534	2,627,534
1	555710	Intercompany Purchase	0	2,420,407	2,420,407	0	1,582,704	1,582,704	0	837,703	837,703
TOTAL ACCOUNT 555			1,732,475	133,065,337	134,797,812	22,718	87,011,424	87,034,142	1,709,757	46,053,913	47,763,670

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	8,894	6,926,596	6,935,490	8,894	4,529,301	4,538,195	0	2,397,295	2,397,295
1	557010	Other Power Supply Expense - Financial	0	1,237,155	1,237,155	0	808,976	808,976	0	428,179	428,179
1	557018	Merchandise Processing Fee	0	49,182	49,182	0	32,160	32,160	0	17,022	17,022
1	557150	Fuel - Economic Dispatch	0	(269,556)	(269,556)	0	(176,263)	(176,263)	0	(93,293)	(93,293)
1	557160	Power Supply Expense - Miscellaneous	0	1,453,158	1,453,158	0	950,220	950,220	0	502,938	502,938
99	557161	Unbilled Add-Ons	(318,252)	0	(318,252)	0	0	0	(318,252)	0	(318,252)
1	557165	Other Resource Costs-CAISO Charges	0	256,439	256,439	0	167,685	167,685	0	88,754	88,754
1	557170	Broker Fees - Power	0	408,154	408,154	0	266,892	266,892	0	141,262	141,262
1	557171	REC Broker Fees	0	45,375	45,375	0	29,671	29,671	0	15,704	15,704
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	5,594,285	0	5,594,285	5,594,285	0	5,594,285	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,901,971	0	1,901,971	1,901,971	0	1,901,971	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(2,112,461)	0	(2,112,461)	(2,112,461)	0	(2,112,461)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	2,168,072	0	2,168,072	0	0	0	2,168,072	0	2,168,072
99	557390	Idaho PCA Amortization	(8,632,970)	0	(8,632,970)	0	0	0	(8,632,970)	0	(8,632,970)
1	557395	Optional Renewable Power Expense Offset	0	827	827	0	541	541	0	286	286
1	557610	Other Expenses - Exposure	0	(15,911)	(15,911)	0	(10,404)	(10,404)	0	(5,507)	(5,507)
1	557700	Turbine Gas Bookout Expense	0	10,623,996	10,623,996	0	6,947,031	6,947,031	0	3,676,965	3,676,965
1	557711	Turbine Gas Bookout Offset	0	(10,623,996)	(10,623,996)	0	(6,947,031)	(6,947,031)	0	(3,676,965)	(3,676,965)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	57,909,689	57,909,689	0	37,867,146	37,867,146	0	20,042,543	20,042,543
TOTAL ACCOUNT 557			(571,783)	68,001,108	67,429,325	5,890,187	44,465,925	50,356,112	(6,461,970)	23,535,183	17,073,213

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	348,022	235,313	583,335	260,007	153,925	413,932	88,015	81,388	169,403
99	908600	Public Purpose Tariff Rider Expense Offset	37,861,218	0	37,861,218	27,559,770	0	27,559,770	10,301,448	0	10,301,448
99	908610	Limited Income Tax Refund Program	174,410	0	174,410	174,410	0	174,410	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	282,464	0	282,464	158,524	0	158,524	123,940	0	123,940
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT 908	38,666,114	235,313	38,901,427	28,152,711	153,925	28,306,636	10,513,403	81,388	10,594,791

ALLOCATION RATIOS:

E-ALL	2	Number of Customers	100.000%	65.413%	34.587%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12E
ELECTRIC INTEREST DEDUCTION FOR FIT	
For Twelve Months Ended April 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.97%	52.97%
2	Cost of Debt		5.346%	5.313%
	Total Weighted Cost		2.832%	2.814%
E-APL	Net Rate Base	2,518,377,879	1,693,970,903	824,406,976
	Interest Deduction for FIT Calculation	71,172,068	47,973,256	23,198,812
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12E
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended April 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
E-OPS	Operating Revenue	979,362,885	661,933,223	317,429,662
E-OPS	Less: Operating & Maintenance Expense	568,304,459	383,783,792	184,520,667
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	132,389,212	84,922,132	47,467,080
E-OTX	Less: Taxes Other than FIT	81,554,438	64,620,768	16,933,670
	Net Operating Income Before FIT	197,114,776	128,606,531	68,508,245
E-INT	Less: Interest Expense	71,172,068	47,973,256	23,198,812
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(142,560)	142,560
E-OTX	Less: ID ITC Deferred & Amortization	1,505,963	0	1,505,963
E-SCM	Plus: Schedule M Adjustments	(49,745,057)	(33,244,186)	(16,500,871)
	Taxable Net Operating Income	77,703,614	47,531,649	30,171,965
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	16,317,759	9,981,646	6,336,113
1	Production Tax Credit	0	0	0
1	Investment Tax Credit *	0	0	0
	Total Net Federal Income Tax	16,317,759	9,981,646	6,336,113
E-DTE	Deferred FIT	3,678,910	2,331,793	1,347,117
1	411400 Amortized Investment Tax Credit	(484,788)	(317,003)	(167,785)
	Total Net FIT/Deferred FIT	19,511,881	11,996,436	7,515,445

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	55,179,136	85,670,696	140,849,832	36,387,100	57,337,360	93,724,460	18,792,036	28,333,336	47,125,372
12	997001 Contributions In Aid of Construction	0	7,335,389	7,335,389	0	4,921,239	4,921,239	0	2,414,150	2,414,150
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
12	997005 FAS106 Current Retiree Medical Accrual	0	1,252,638	1,252,638	0	840,382	840,382	0	412,256	412,256
99	997007 Idaho PCA	(6,464,898)	0	(6,464,898)	0	0	0	(6,464,898)	0	(6,464,898)
12	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,691)	(22,691)	0	(11,131)	(11,131)
12	997016 Redemption Expense Amortization	0	1,019,397	1,019,397	0	683,903	683,903	0	335,494	335,494
99	997017 Amort - Invest in Exch Pwr (405.9)	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	997018 DSM Tariff Rider	7,290,260	0	7,290,260	4,976,305	0	4,976,305	2,313,955	0	2,313,955
12	997020 FAS87 Current Pension Accrual	0	(382,909)	(382,909)	0	(256,890)	(256,890)	0	(126,019)	(126,019)
99	997024 Kettle Falls Disallowance	(95,336)	0	(95,336)	(95,336)	0	(95,336)	0	0	0
12	997027 Uncollectibles	0	197,749	197,749	0	132,668	132,668	0	65,081	65,081
99	997031 Decoupling Mechanism	(5,885,027)	0	(5,885,027)	(4,621,124)	0	(4,621,124)	(1,263,903)	0	(1,263,903)
12	997032 Interest Rate Swaps	0	(16,634,299)	(16,634,299)	0	(11,159,785)	(11,159,785)	0	(5,474,514)	(5,474,514)
99	997033 BPA Residential Exchange	57,475	0	57,475	5,715	0	5,715	51,760	0	51,760
99	997034 Montana Hydro Settlement	4,934,124	0	4,934,124	3,225,110	0	3,225,110	1,709,014	0	1,709,014
99	997043 Washington Deferred Power Costs	5,600,534	0	5,600,534	5,600,534	0	5,600,534	0	0	0
12	997044 Non-Monetary Power Costs	0	(2,091,811)	(2,091,811)	0	(1,403,375)	(1,403,375)	0	(688,436)	(688,436)
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0
99	997046 Nez Perce Settlement	(363,158)	0	(363,158)	(368,346)	0	(368,346)	5,188	0	5,188
12	997048 AFUDC	0	5,176,269	5,176,269	0	3,472,707	3,472,707	0	1,703,562	1,703,562
12	997049 Tax Depreciation	0	(150,222,692)	(150,222,692)	0	(100,782,902)	(100,782,902)	0	(49,439,790)	(49,439,790)
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
12	997061 CDA Fund Settlement	(133,333)	133,333	0	0	89,452	89,452	(133,333)	43,881	(89,452)
12	997063 CDA Lake Settlement	183,093	884,085	1,067,178	152,118	593,124	745,242	30,975	290,961	321,936
99	997065 Amortization - Unbilled Revenue Add-Ins	(481,962)	0	(481,962)	(68,349)	0	(68,349)	(413,613)	0	(413,613)
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
12	997080 Book Transportation Depreciation	0	8,350,200	8,350,200	0	5,602,066	5,602,066	0	2,748,134	2,748,134
12	997081 Deferred Compensation	0	(60,712)	(60,712)	0	(40,731)	(40,731)	0	(19,981)	(19,981)
4	997082 Meal Disallowances	0	507,160	507,160	0	347,886	347,886	0	159,274	159,274
12	997083 Paid Time Off	0	231,184	231,184	0	155,099	155,099	0	76,085	76,085
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997088 Deferred O&M Colstrip & CS2	1,208,938	0	1,208,938	0	0	0	1,208,938	0	1,208,938
99	997095 WA REC Deferral	(227,955)	0	(227,955)	(227,955)	0	(227,955)	0	0	0
12	997096 CDA Settlement Costs	0	32,719	32,719	0	21,951	21,951	0	10,768	10,768
99	997098 Provision for Rate Refund	(1)	0	(1)	(1)	0	(1)	0	0	0
12	997099 Kettle Falls Diesel Leak	0	75,252	75,252	0	50,486	50,486	0	24,766	24,766
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0
12	997101 Repairs 481 (a)	0	(35,202,331)	(35,202,331)	0	(23,616,892)	(23,616,892)	0	(11,585,439)	(11,585,439)
99	997102 Amort Idaho Earnings Test (254229)	(1,016,839)	0	(1,016,839)	0	0	0	(1,016,839)	0	(1,016,839)
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997104	Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	997107	MDM System	(3,745,884)	0	(3,745,884)	(3,745,884)	0	(3,745,884)	0	0	0
12	997108	Provision for Rate Refund-Tax Reform	15,847,303	(16,878,277)	(1,030,974)	8,905,799	(11,323,467)	(2,417,668)	6,941,504	(5,554,810)	1,386,694
99	997109	Tax Reform Amortization	(7,212,704)	0	(7,212,704)	(6,942,648)	0	(6,942,648)	(270,056)	0	(270,056)
99	997110	FISERVE	(825,811)	0	(825,811)	(561,523)	0	(561,523)	(264,288)	0	(264,288)
12	997111	Capitalized Transportation	0	(841,360)	(841,360)	0	(564,460)	(564,460)	0	(276,900)	(276,900)
12	997112	AFUDC Equity Tax Flow Through	0	(5,643,803)	(5,643,803)	0	(3,786,371)	(3,786,371)	0	(1,857,432)	(1,857,432)
12	997113	AFUDC Equity CWIP	0	(967,171)	(967,171)	0	(648,865)	(648,865)	0	(318,306)	(318,306)
12	997114	AFUDC Debt CWIP	0	(80,217)	(80,217)	0	(53,817)	(53,817)	0	(26,400)	(26,400)
99	997115	AFUDC Equity DFIT Deferral	1,454,012	0	1,454,012	976,936	0	976,936	477,076	0	477,076
99	997117	Colstrip Plant Adjustment	(149,303)	0	(149,303)	0	0	0	(149,303)	0	(149,303)
		TOTAL SCHEDULE M ADJUSTMENTS	62,274,850	(118,173,333)	(49,745,057)	46,167,737	(79,411,923)	(33,244,186)	22,260,539	(38,761,410)	(16,500,871)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.089%	32.911%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocate	0	5,648,941	5,648,941	0	3,789,818	3,789,818	0	1,859,123	1,859,123
99	410100	Deferred Federal Income Tax Expense - Washin	(732,364)	0	(732,364)	(732,364)	0	(732,364)	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	(419,725)	0	(419,725)	0	0	0	(419,725)	0	(419,725)
	410100	Total	(1,152,089)	5,648,941	4,496,852	(732,364)	3,789,818	3,057,454	(419,725)	1,859,123	1,439,398
12	411100	Deferred Federal Income Tax Expense - Allocate	0	44,463	44,463	0	29,830	29,830	0	14,633	14,633
99	411100	Deferred Federal Income Tax Expense - Washin	(755,491)	0	(755,491)	(755,491)	0	(755,491)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(106,914)	0	(106,914)	0	0	0	(106,914)	0	(106,914)
	411100	Total	(862,405)	44,463	(817,942)	(755,491)	29,830	(725,661)	(106,914)	14,633	(92,281)
Total Deferred Federal Income Tax Expense			(2,014,494)	5,693,404	3,678,910	(1,487,855)	3,819,648	2,331,793	(526,639)	1,873,756	1,347,117

E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.089%	32.911%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	40,376	40,376	0	26,402	26,402	0	13,974	13,974
1	408140	State Kwh Generation Tax	0	1,427,580	1,427,580	0	933,495	933,495	0	494,085	494,085
1	408150	R&P Property Tax--Production	0	17,803,305	17,803,305	0	11,641,581	11,641,581	0	6,161,724	6,161,724
1	408180	R&P Property Tax--Transmission	0	6,301,681	6,301,681	0	4,120,669	4,120,669	0	2,181,012	2,181,012
1	409100	State Income Tax--Montana & Oregon	0	69,925	69,925	0	45,724	45,724	0	24,201	24,201
TOTAL PRODUCTION & TRANSMISSION			0	25,642,867	25,642,867	0	16,767,871	16,767,871	0	8,874,996	8,874,996
DISTRIBUTION											
99	408110	State Excise Tax	21,269,284	0	21,269,284	21,269,284	0	21,269,284	0	0	0
99	408120	Municipal Occupation & License Tax	22,283,511	0	22,283,511	18,725,514	0	18,725,514	3,557,997	0	3,557,997
99	408160	Miscellaneous State or Local Tax--WA & ID	130	0	130	0	0	0	130	0	130
99	408170	R&P Property Tax--Distribution	11,128,942	0	11,128,942	7,858,099	0	7,858,099	3,270,843	0	3,270,843
99	409100	State Income Tax--Idaho	(276,259)	0	(276,259)	0	0	0	(276,259)	0	(276,259)
99	411410	State Income Tax--Idaho ITC Deferred	1,578,324	0	1,578,324	0	0	0	1,578,324	0	1,578,324
99	411420	State Income Tax--Idaho ITC Amortization	(72,361)	0	(72,361)	0	0	0	(72,361)	0	(72,361)
TOTAL DISTRIBUTION			55,911,571	0	55,911,571	47,852,897	0	47,852,897	8,058,674	0	8,058,674
TOTAL TAXES OTHER THAN FIT			55,911,571	25,642,867	81,554,438	47,852,897	16,767,871	64,620,768	8,058,674	8,874,996	16,933,670

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12E
For Twelve Months Ended April 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,083,333	8,083,333	0	5,285,691	5,285,691	0	2,797,642	2,797,642
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,307,800	1,307,800	0	692,200	692,200
1	182333	CDA Settlement Costs	0	1,135,637	1,135,637	0	742,593	742,593	0	393,044	393,044
1	182381	CDA Settlement Past Storage	0	30,685,139	30,685,139	0	20,065,012	20,065,012	0	10,620,127	10,620,127
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,803,784	29,406,488	0	15,245,434	15,245,434
1,4	303000	Misc Intangible Plant- (C-IPL)	319,716	18,737,336	19,057,052	319,716	12,511,449	12,831,165	0	6,225,887	6,225,887
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,464,866	81,478,452	82,943,318	1,432,132	55,890,144	57,322,276	32,734	25,588,308	25,621,042
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	173,759	173,759	0	119,190	119,190	0	54,569	54,569
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	48,815,389	48,815,389	0	22,349,257	22,349,257
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,405,961	21,405,961	0	14,683,419	14,683,419	0	6,722,542	6,722,542
4	303121	Misc Intangible Plant-AMI Software	14,619,503	1,812,507	16,432,010	14,619,503	1,243,289	15,862,792	0	569,218	569,218
		TOTAL INTANGIBLE PLANT	17,006,789	280,725,988	297,732,777	16,974,055	189,467,760	206,441,815	32,734	91,258,228	91,290,962
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,339,963	2,339,963	0	1,238,509	1,238,509
1	311XXX	Structures & Improvements	110,843,019	28,703,454	139,546,473	72,435,963	18,769,189	91,205,152	38,407,056	9,934,265	48,341,321
1	312000	Boiler Plant	145,169,464	45,677,202	190,846,666	94,868,604	29,868,322	124,736,926	50,300,860	15,808,880	66,109,740
1	313000	Generators	6,899	0	6,899	4,501	0	4,501	2,398	0	2,398
1	314000	Turbogenerator Units	38,546,556	17,785,911	56,332,467	25,189,802	11,630,207	36,820,009	13,356,754	6,155,704	19,512,458
1	315000	Accessory Electric Equipment	17,180,849	12,406,182	29,587,031	11,227,706	8,112,402	19,340,108	5,953,143	4,293,780	10,246,923
1	316000	Miscellaneous Power Plant Equipment	14,093,427	2,672,035	16,765,462	9,210,059	1,747,244	10,957,303	4,883,368	924,791	5,808,159
		TOTAL STEAM PRODUCTION PLANT	325,840,214	110,823,256	436,663,470	212,936,635	72,467,327	285,403,962	112,903,579	38,355,929	151,259,508
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	63,813,276	63,813,276	0	41,727,501	41,727,501	0	22,085,775	22,085,775
1	331XXX	Structures & Improvements	0	89,352,350	89,352,350	0	58,427,502	58,427,502	0	30,924,848	30,924,848
1	332XXX	Reservoirs, Dams, & Waterways	0	193,864,664	193,864,664	0	126,768,104	126,768,104	0	67,096,560	67,096,560
1	333000	Waterwheels, Turbines, & Generators	0	234,252,260	234,252,260	0	153,177,553	153,177,553	0	81,074,707	81,074,707
1	334000	Accessory Electric Equipment	0	69,323,776	69,323,776	0	45,330,817	45,330,817	0	23,992,959	23,992,959
1	335XXX	Miscellaneous Power Plant Equipment	0	14,296,781	14,296,781	0	9,348,665	9,348,665	0	4,948,116	4,948,116
1	336000	Roads, Railroads, & Bridges	0	4,343,944	4,343,944	0	2,840,505	2,840,505	0	1,503,439	1,503,439
		TOTAL HYDRAULIC PRODUCTION PLANT	0	669,247,051	669,247,051	0	437,620,647	437,620,647	0	231,626,404	231,626,404
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	591,889	591,889	0	313,279	313,279
1	341000	Structures & Improvements	0	17,130,936	17,130,936	0	11,201,919	11,201,919	0	5,929,017	5,929,017
1	342000	Fuel Holders, Producers, & Accessories	0	21,387,493	21,387,493	0	13,985,282	13,985,282	0	7,402,211	7,402,211
1	343000	Prime Movers	0	23,508,061	23,508,061	0	15,371,921	15,371,921	0	8,136,140	8,136,140
1	344000	Generators	0	219,531,222	219,531,222	0	143,551,466	143,551,466	0	75,979,756	75,979,756
1	344010	Generators - Solar	0	172,152	172,152	0	112,570	112,570	0	59,582	59,582
1	345000	Accessory Electric Equipment	0	22,275,700	22,275,700	0	14,566,080	14,566,080	0	7,709,620	7,709,620
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,716	21,716	0	11,494	11,494
1	346000	Miscellaneous Power Plant Equipment	0	1,680,471	1,680,471	0	1,098,860	1,098,860	0	581,611	581,611
		TOTAL OTHER PRODUCTION PLANT	0	306,624,413	306,624,413	0	200,501,703	200,501,703	0	106,122,710	106,122,710
		TOTAL PRODUCTION PLANT	325,840,214	1,086,694,720	1,412,534,934	212,936,635	710,589,677	923,526,312	112,903,579	376,105,043	489,008,622

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TRANSMISSION PLANT:									
1	350XXX	Land & Land Rights	595,789	27,853,996	28,449,785	389,348	18,213,728	18,603,076	206,441	9,640,268	9,846,709
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	186	26,234,953	26,235,139	121	17,155,036	17,155,157	65	9,079,917	9,079,982
1	353XXX	Station Equipment	11,828,373	258,075,221	269,903,594	7,729,843	168,755,387	176,485,230	4,098,530	89,319,834	93,418,364
1	354000	Towers & Fixtures	15,993,186	1,167,385	17,160,571	10,451,547	763,353	11,214,900	5,541,639	404,032	5,945,671
1	355000	Poles & Fixtures	5,418	264,754,903	264,760,321	3,541	173,123,231	173,126,772	1,877	91,631,672	91,633,549
1	356000	Overhead Conductors & Devices	12,522,399	135,871,543	148,393,942	8,183,388	88,846,402	97,029,790	4,339,011	47,025,141	51,364,152
1	357000	Underground Conduit	0	3,019,312	3,019,312	0	1,974,328	1,974,328	0	1,044,984	1,044,984
1	358000	Underground Conductors & Devices	0	2,367,972	2,367,972	0	1,548,417	1,548,417	0	819,555	819,555
1	359000	Roads & Trails	78,834	2,031,450	2,110,284	51,518	1,328,365	1,379,883	27,316	703,085	730,401
		TOTAL TRANSMISSION PLANT	41,024,185	721,376,735	762,400,920	26,809,306	471,708,247	498,517,553	14,214,879	249,668,488	263,883,367
		DISTRIBUTION PLANT:									
99	360200	Land & Land Rights	7,848,598	0	7,848,598	6,378,044	0	6,378,044	1,470,554	0	1,470,554
99	360400	Land Easements	2,662,554	0	2,662,554	422,835	0	422,835	2,239,719	0	2,239,719
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,097,963	0	34,097,963	27,356,128	0	27,356,128	6,741,835	0	6,741,835
3	362000	Station Equipment	135,089,784	3,059,310	138,149,094	90,121,054	2,060,323	92,181,377	44,968,730	998,987	45,967,717
99	363000	Energy Storage Equipment	2,597,845	0	2,597,845	2,597,845	0	2,597,845	0	0	0
99	364000	Poles, Towers, & Fixtures	418,603,926	0	418,603,926	272,268,903	0	272,268,903	146,335,023	0	146,335,023
99	365000	Overhead Conductors & Devices	270,332,115	0	270,332,115	172,925,006	0	172,925,006	97,407,109	0	97,407,109
99	366000	Underground Conduit	120,204,064	0	120,204,064	78,920,909	0	78,920,909	41,283,155	0	41,283,155
99	367000	Underground Conductors & Devices	210,589,183	0	210,589,183	139,468,374	0	139,468,374	71,120,809	0	71,120,809
99	368000	Line Transformers	273,720,475	0	273,720,475	188,701,493	0	188,701,493	85,018,982	0	85,018,982
99	369XXX	Services	174,475,887	0	174,475,887	114,642,876	0	114,642,876	59,833,011	0	59,833,011
99	371XXX	Installations on Customers' Premises	1,609,600	0	1,609,600	1,609,600	0	1,609,600	0	0	0
99	370XXX	Meters	63,115,704	0	63,115,704	39,992,621	0	39,992,621	23,123,083	0	23,123,083
99	373XXX	Street Light & Signal Systems	63,313,899	0	63,313,899	41,029,654	0	41,029,654	22,284,245	0	22,284,245
		TOTAL DISTRIBUTION PLANT	1,778,629,447	3,059,310	1,781,688,757	1,176,435,342	2,060,323	1,178,495,665	602,194,105	998,987	603,193,092
		GENERAL PLANT: (From Report C-GPL)									
4	389XXX	Land & Land Rights	1,530,653	7,565,151	9,095,804	827,894	5,189,315	6,017,209	702,759	2,375,836	3,078,595
4	390XXX	Structures & Improvements	19,543,262	92,322,703	111,865,965	11,105,085	63,328,758	74,433,843	8,438,177	28,993,945	37,432,122
4	391XXX	Office Furniture & Equipment	5,026,734	62,675,053	67,701,787	4,963,635	42,991,953	47,955,588	63,099	19,683,100	19,746,199
4	392XXX	Transportation Equipment	34,856,674	22,511,278	57,367,952	24,512,116	15,441,611	39,953,727	10,344,558	7,069,667	17,414,225
4	393000	Stores Equipment	424,578	3,850,088	4,274,666	248,406	2,640,968	2,889,374	176,172	1,209,120	1,385,292
4	394000	Tools, Shop & Garage Equipment	1,674,199	13,928,941	15,603,140	712,874	9,554,557	10,267,431	961,325	4,374,384	5,335,709
4	394100	Electric Charging Stations	0	113,841	113,841	0	78,089	78,089	0	35,752	35,752
4	395XXX	Laboratory Equipment	350,755	2,132,344	2,483,099	337,175	1,462,681	1,799,856	13,580	669,663	683,243
4	396XXX	Power Operated Equipment	24,310,585	9,369,243	33,679,828	14,453,900	6,426,832	20,880,732	9,856,685	2,942,411	12,799,096
4	397XXX	Communications Equipment	25,713,848	72,610,580	98,324,428	16,489,652	49,807,227	66,296,879	9,224,196	22,803,353	32,027,549
4	398000	Miscellaneous Equipment	13,522	613,457	626,979	0	420,801	420,801	13,522	192,656	206,178
		TOTAL GENERAL PLANT	113,444,810	287,692,679	401,137,489	73,650,737	197,342,792	270,993,529	39,794,073	90,349,887	130,143,960
		TOTAL PLANT IN SERVICE	2,275,945,445	2,379,549,432	4,655,494,877	1,506,806,075	1,571,168,799	3,077,974,874	769,139,370	808,380,633	1,577,520,003

RESULTS OF OPERATIONS	Report ID:
ELECTRIC UTILITY PLANT	E-PLT-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(237,772,222)	(70,625,746)	(308,397,968)	(155,270,443)	(46,182,175)	(201,452,618)	(82,501,779)	(24,443,571)	(106,945,350)
E-ADEP		Hydro Production Plant	0	(139,426,177)	(139,426,177)	0	(91,170,777)	(91,170,777)	0	(48,255,400)	(48,255,400)
E-ADEP		Other Production Plant	0	(131,581,230)	(131,581,230)	0	(86,040,966)	(86,040,966)	0	(45,540,264)	(45,540,264)
E-ADEP		Transmission Plant	(22,895,117)	(198,796,626)	(221,691,743)	(14,923,188)	(129,993,114)	(144,916,302)	(7,971,929)	(68,803,512)	(76,775,441)
E-ADEP		Distribution Plant	(580,327,429)	(202,059)	(580,529,488)	(357,287,243)	(136,079)	(357,423,322)	(223,040,186)	(65,980)	(223,106,166)
E-ADEP		General Plant	(38,383,311)	(90,647,879)	(129,031,190)	(23,260,318)	(62,179,912)	(85,440,230)	(15,122,993)	(28,467,967)	(43,590,960)
TOTAL ACCUMULATED DEPRECIATION			(879,378,079)	(631,279,717)	(1,510,657,796)	(550,741,192)	(415,703,023)	(966,444,215)	(328,636,887)	(215,576,694)	(544,213,581)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,211,697)	(14,211,697)	0	(9,293,029)	(9,293,029)	0	(4,918,668)	(4,918,668)
E-AAMT		Distribution-Franchises/Misc Intangibles	(270,374)	0	(270,374)	(270,374)	0	(270,374)	0	0	0
E-AAMT		General Plant - 303000	0	(2,478,794)	(2,478,794)	0	(1,697,590)	(1,697,590)	0	(781,204)	(781,204)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,950,469)	(57,010,887)	(59,961,356)	(2,925,908)	(39,106,618)	(42,032,526)	(24,561)	(17,904,269)	(17,928,830)
E-AAMT		General Plant - 390200, 396200	0	(160,900)	(160,900)	0	(110,369)	(110,369)	0	(50,531)	(50,531)
TOTAL ACCUMULATED AMORTIZATION			(3,220,843)	(73,862,278)	(77,083,121)	(3,196,282)	(50,207,606)	(53,403,888)	(24,561)	(23,654,672)	(23,679,233)
TOTAL ACCUMULATED DEPR/AMORT			(882,598,922)	(705,141,995)	(1,587,740,917)	(553,937,474)	(465,910,629)	(1,019,848,103)	(328,661,448)	(239,231,366)	(567,892,814)
NET ELECTRIC UTILITY PLANT before ADFIT			1,393,346,523	1,674,407,437	3,067,753,960	952,868,601	1,105,258,170	2,058,126,771	440,477,922	569,149,267	1,009,627,189
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	81,175	81,175	0	53,080	53,080	0	28,095	28,095
12		ADFIT - Electric Plant In Service (282900)	0	(550,118,806)	(550,118,806)	0	(369,069,206)	(369,069,206)	0	(181,049,600)	(181,049,600)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,854,663)	(61,854,663)	0	(42,429,206)	(42,429,206)	0	(19,425,457)	(19,425,457)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(921,768)	(921,768)	0	(632,287)	(632,287)	0	(289,481)	(289,481)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(187,741)	(187,741)	0	(128,781)	(128,781)	0	(58,960)	(58,960)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,443,880)	(6,443,880)	0	(4,213,653)	(4,213,653)	0	(2,230,227)	(2,230,227)
1		ADFIT - CDA Settlement Costs (283333)	0	251,528	251,528	0	164,474	164,474	0	87,054	87,054
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,282,042)	(1,282,042)	0	(860,109)	(860,109)	0	(421,933)	(421,933)
TOTAL ACCUMULATED DFIT			0	(620,476,197)	(620,476,197)	0	(417,115,688)	(417,115,688)	0	(203,360,509)	(203,360,509)
NET ELECTRIC UTILITY PLANT			1,393,346,523	1,053,931,240	2,447,277,763	952,868,601	688,142,482	1,641,011,083	440,477,922	365,788,758	806,266,680

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.390%	34.610%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.346%	32.654%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	12	Net Electric Plant (before ADFIT)	100.000%	67.089%	32.911%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ELECTRIC ADJUSTMENTS TO NET PLANT
For Twelve Months Ended April 30, 2019
Ending Balance Basis

Report ID:
E-APL-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE		1,393,346,523	1,053,931,240	2,447,277,763	952,868,601	688,142,482	1,641,011,083	440,477,922	365,788,758	806,266,680
	OTHER ADJUSTMENTS										
4	Regulatory Asset - AFUDC (182311)		481,584	1,237,306	1,718,890	441,676	848,730	1,290,406	39,908	388,576	428,484
4	Accumulated Amortization - AFUDC (182318)		(12,105)	(45,429)	(57,534)	(11,328)	(31,162)	(42,490)	(777)	(14,267)	(15,044)
99	Colstrip 3 AFUDC Reallocation		0	0	0	(105,692)	0	(105,692)	105,692	0	105,692
99	Colstrip Common AFUDC (186100)		3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)		(3,202,516)	0	(3,202,516)	(1,026,351)	0	(1,026,351)	(2,176,165)	0	(2,176,165)
99	Kettle Falls Disallowed Plant (101030)		(7,311,234)	0	(7,311,234)	(5,247,725)	0	(5,247,725)	(2,063,509)	0	(2,063,509)
99	Kettle Falls Disallowed Accumulated Depr (108030)		7,311,234	0	7,311,234	5,247,725	0	5,247,725	2,063,509	0	2,063,509
99	ADFIT - Kettle Falls Disallowed (190420)		0	0	0	0	0	0	0	0	0
99	Boulder Park Disallowed Plant (101050)		(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)		1,804,682	0	1,804,682	0	0	0	1,804,682	0	1,804,682
99	ADFIT - Boulder Park Disallowed (190040)		167,017	0	167,017	0	0	0	167,017	0	167,017
99	Investment in WNP3 Exchange Power (124900, 12493)		816,284	0	816,284	816,284	0	816,284	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)		(146,755)	0	(146,755)	(146,755)	0	(146,755)	0	0	0
99	CDA Lake Settlement - WA (182382)		240,853	0	240,853	240,853	0	240,853	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)		(182,464)	0	(182,464)	(182,464)	0	(182,464)	0	0	0
99	CDA Lake Settlement - ID (186382)		43,881	0	43,881	0	0	0	43,881	0	43,881
99	ADFIT - CDA Lake Settlement - Direct (283382)		(59,795)	0	(59,795)	(50,580)	0	(50,580)	(9,215)	0	(9,215)
99	CDA CDR Fund - Direct (182324)		17,520	0	17,520	17,520	0	17,520	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)		0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)		123,700	0	123,700	115,488	0	115,488	8,212	0	8,212
99	ADFIT - Spokane River Relicensing (283322)		(25,962)	0	(25,962)	(24,241)	0	(24,241)	(1,721)	0	(1,721)
99	Spokane River PM&Es (182323)		111,578	0	111,578	73,334	0	73,334	38,244	0	38,244
99	ADFIT - Spokane River PM&Es (283323)		(23,446)	0	(23,446)	(15,415)	0	(15,415)	(8,031)	0	(8,031)
99	Montana Riverbed Settlement (186360)		0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)		0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)		0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)		0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)		59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)		(2,148,199)	0	(2,148,199)	(1,024,614)	0	(1,024,614)	(1,123,585)	0	(1,123,585)
2	Rate Base - Regulatory Liability-Non-plant Excess		0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)		(6,449,422)	0	(6,449,422)	0	0	0	(6,449,422)	0	(6,449,422)
99	Colstrip-Plant Adjustment Accum. Amort. (108027)		61,423	0	61,423	0	0	0	61,423	0	61,423
99	Colstrip-Regulatory Asset (182327)		87,880	0	87,880	0	0	0	87,880	0	87,880
99	Colstrip-Regulatory Liability (254027)		0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)		1,323,025	0	1,323,025	0	0	0	1,323,025	0	1,323,025
99	Customer Deposits (235199)		(1,979,166)	0	(1,979,166)	(1,979,166)	0	(1,979,166)	0	0	0
C-WKC	Working Capital		77,932,646	0	77,932,646	53,892,704	0	53,892,704	24,039,942	0	24,039,942
99	DSM Programs (186710)		0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS		69,908,239	1,191,877	71,100,116	52,142,252	817,568	52,959,820	17,765,987	374,309	18,140,296
	NET RATE BASE		1,463,254,762	1,055,123,117	2,518,377,879	#####	688,960,050	1,693,970,903	458,243,909	366,163,067	824,406,976

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.595%	31.405%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	7,868,570	7,868,570			7,868,570	7,868,570		5,145,258	5,145,258		2,723,312	2,723,312	
	Steam (ED-ID)	350,385	350,385		350,385		350,385				350,385		350,385	
	Steam (ED-WA)	332,644	332,644		332,644		332,644	332,644		332,644				
1	Hydro (ED-AN)	12,405,352	12,405,352			12,405,352	12,405,352		8,111,860	8,111,860		4,293,492	4,293,492	
1	Other (ED-AN)	9,896,188	9,896,188			9,896,188	9,896,188		6,471,117	6,471,117		3,425,071	3,425,071	
Total Electric Production		30,853,139	30,853,139		683,029	30,170,110	30,853,139	332,644	19,728,235	20,060,879	350,385	10,441,875	10,792,260	
Electric Transmission														
1	ED-AN	13,215,242	13,215,242			13,215,242	13,215,242		8,641,447	8,641,447		4,573,795	4,573,795	
	ED-ID	81,611	81,611		81,611		81,611				81,611		81,611	
	ED-WA	42,025	42,025		42,025		42,025	42,025		42,025				
Total Electric Transmissic		13,338,878	13,338,878		123,636	13,215,242	13,338,878	42,025	8,641,447	8,683,472	81,611	4,573,795	4,655,406	
Electric Distribution														
3	ED-AN	60,217	60,217			60,217	60,217		40,554	40,554		19,663	19,663	
	ED-ID	17,797,208	17,797,208		17,797,208		17,797,208				17,797,208		17,797,208	
	ED-WA	32,533,502	32,533,502		32,533,502		32,533,502	32,533,502		32,533,502				
Total Electric Distribution		50,390,927	50,390,927		50,330,710	60,217	50,390,927	32,533,502	40,554	32,574,056	17,797,208	19,663	17,816,871	
Gas Underground Storage														
	GD-AN	919,654		919,654										
	GD-OR	140,563					140,563							
Total Gas Underground St		1,060,217		919,654		140,563								
Gas Distribution														
	GD-AN	61,058		61,058										
	GD-ID	5,716,814		5,716,814										
	GD-WA	11,948,367		11,948,367										
	GD-OR	8,013,938					8,013,938							
Total Gas Distribution		25,740,177		17,726,239		8,013,938								
General Plant														
4	ED-AN	2,331,480	2,331,480			2,331,480	2,331,480		1,599,279	1,599,279		732,201	732,201	
	ED-ID	275,262	275,262		275,262		275,262				275,262		275,262	
	ED-WA	567,980	567,980		567,980		567,980	567,980		567,980				
7,4	CD-AA	22,180,670	15,654,673	4,549,921	1,976,076	15,654,673	15,654,673		10,738,323	10,738,323		4,916,350	4,916,350	
9,4	CD-AN	1,031,329	803,127	228,202		803,127	803,127		550,905	550,905		252,222	252,222	
9	CD-ID	361,408	281,439	79,969		281,439	281,439				281,439		281,439	
9	CD-WA	1,030,138	802,199	227,939		802,199	802,199	802,199		802,199				
8	GD-AA	372,705		260,059	112,646									
	GD-AN	30,132		30,132										
	GD-ID	26,652		26,652										
	GD-WA	666,658		666,658										
	GD-OR	193,473			193,473									
Total General Plant		29,067,887	20,716,160	6,069,532	2,282,195	1,926,880	18,789,280	20,716,160	1,370,179	12,888,507	14,258,686	556,701	5,900,773	6,457,474
Total Depreciation Expense		150,451,225	115,299,104	24,715,425	10,436,696	53,064,255	62,234,849	115,299,104	34,278,350	41,298,743	75,577,093	18,785,905	20,936,106	39,722,011

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expe	67.346%	32.654%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		600,542	600,542		317,858	317,858		
1	Misc Intangible Plt (30300)	ED-AN	234,744	234,744		234,744	234,744		153,499	153,499		81,245	81,245		
Total Production/Transmission			1,153,144	1,153,144		1,153,144	1,153,144		754,041	754,041		399,103	399,103		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153					
	Misc Intangible Plt (30300)	ED-WA	5,866	5,866		5,866	5,866		5,866	5,866					
Total Distribution			30,019	30,019		30,019	30,019		30,019	30,019					
General Plant - 303000															
7,4		CD-AA	682,234	481,508	139,946	60,780	481,508	481,508		330,290	330,290		151,218	151,218	
9,1		CD-AN	9,729	7,576	2,153		7,576	7,576		4,954	4,954		2,622	2,622	
		GD-ID	14,942		14,942										
		GD-WA	24,862		24,862										
		GD-OR	8,068			8,068									
Total General Plant - 303000			739,835	489,084	181,903	68,848	489,084	489,084		335,244	335,244		153,840	153,840	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	27,364,821	19,313,543	5,613,346	2,437,932	19,313,543	19,313,543		13,248,125	13,248,125		6,065,418	6,065,418	
9,4		CD-AN	34,557	26,911	7,646		26,911	26,911		18,460	18,460		8,451	8,451	
9,4		CD-ID	7,872	6,130	1,742		6,130	6,130				6,130	6,130		
9,4		CD-WA	2,046,423	1,593,611	452,812		1,593,611	1,593,611	1,593,611		1,593,611		0	0	
4		ED-AN	2,405,201	2,405,201			2,405,201	2,405,201		1,649,848	1,649,848		755,353	755,353	
		ED-ID	0	0			0	0				0	0		
		ED-WA	485,119	485,119			485,119	485,119	485,119		485,119				
8		GD-AA	132,710		92,600	40,110									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031X			32,476,703	23,830,515	6,168,146	2,478,042	2,084,860	21,745,655	23,830,515	2,078,730	14,916,433	16,995,163	6,130	6,829,222	6,835,352
Gas Underground Storage															
		GD-AN	75		75										
Total Gas Underground Storage			75		75										
General Plant - 390200, 396200															
7,4		CD-AA	0	0	0	0	0	0		0	0		0	0	
4		ED-AN	47,964	47,964			47,964	47,964		32,901	32,901		15,063	15,063	
		GD-OR	0			0									
Total General Plant - 390200, 396200			47,964	47,964	0	0	47,964	47,964		32,901	32,901		15,063	15,063	
Total Amortization Expense			34,447,740	25,550,726	6,350,124	2,546,890	2,114,879	23,435,847	25,550,726	2,108,749	16,038,619	18,147,368	6,130	7,397,228	7,403,358

Allocation Ratios:														
Service -			Electric	Gas-North	Gas-South		Jurisdiction -		Washington				Idaho	
7	Elec/Gas North/Oregon 4-Factor		70.578%	20.513%	8.909%		1	Production/Transmission Rat	65.390%				34.610%	
8	Gas North/Oregon 4-Factor		0.000%	69.776%	30.224%		4	Jurisdictional 4-Factor Ratio	68.595%				31.405%	
9	Elec/Gas North 4-Factor		77.874%	22.126%	0.000%									

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(70,625,746)	(70,625,746)			(70,625,746)	(70,625,746)		(46,182,175)	(46,182,175)		(24,443,571)	(24,443,571)	
	Steam (ED-ID)	(82,501,779)	(82,501,779)		(82,501,779)	(82,501,779)	(82,501,779)				(82,501,779)		(82,501,779)	
	Steam (ED-WA)	(155,270,443)	(155,270,443)		(155,270,443)	(155,270,443)	(155,270,443)	(155,270,443)		(155,270,443)				
1	Hydro (ED-AN)	(139,426,177)	(139,426,177)		(139,426,177)	(139,426,177)	(139,426,177)		(91,170,777)	(91,170,777)		(48,255,400)	(48,255,400)	
1	Other (ED-AN)	(131,581,230)	(131,581,230)		(131,581,230)	(131,581,230)	(131,581,230)		(86,040,966)	(86,040,966)		(45,540,264)	(45,540,264)	
Total Electric Production		(579,405,375)	(579,405,375)		(237,772,222)	(341,633,153)	(579,405,375)		(155,270,443)	(223,393,918)	(378,664,361)	(82,501,779)	(118,239,235)	(200,741,014)
Electric Transmission														
1	ED-AN	(198,796,626)	(198,796,626)			(198,796,626)	(198,796,626)		(129,993,114)	(129,993,114)		(68,803,512)	(68,803,512)	
	ED-ID	(7,971,929)	(7,971,929)		(7,971,929)	(7,971,929)	(7,971,929)				(7,971,929)		(7,971,929)	
	ED-WA	(14,923,188)	(14,923,188)		(14,923,188)	(14,923,188)	(14,923,188)	(14,923,188)		(14,923,188)				
Total Electric Transmissic		(221,691,743)	(221,691,743)		(22,895,117)	(198,796,626)	(221,691,743)		(14,923,188)	(129,993,114)	(144,916,302)	(7,971,929)	(68,803,512)	(76,775,441)
Electric Distribution														
3	ED-AN	(202,059)	(202,059)			(202,059)	(202,059)		(136,079)	(136,079)		(65,980)	(65,980)	
	ED-ID	(223,040,186)	(223,040,186)		(223,040,186)	(223,040,186)	(223,040,186)				(223,040,186)		(223,040,186)	
	ED-WA	(357,287,243)	(357,287,243)		(357,287,243)	(357,287,243)	(357,287,243)	(357,287,243)		(357,287,243)				
Total Electric Distribution		(580,529,488)	(580,529,488)		(580,327,429)	(202,059)	(580,529,488)		(357,287,243)	(136,079)	(357,423,322)	(223,040,186)	(65,980)	(223,106,166)
Gas Underground Storage														
	GD-AN	(16,742,809)	(16,742,809)											
	GD-OR	(1,201,715)		(1,201,715)		(1,201,715)								
Total Gas Underground S		(17,944,524)		(16,742,809)		(1,201,715)								
Gas Distribution														
	GD-AN	(1,812,920)	(1,812,920)											
	GD-ID	(81,134,982)	(81,134,982)											
	GD-WA	(150,667,078)	(150,667,078)											
	GD-OR	(114,113,033)		(114,113,033)										
Total Gas Distribution		(347,728,013)		(233,614,980)		(114,113,033)								
General Plant														
4	ED-AN	(34,042,336)	(34,042,336)			(34,042,336)	(34,042,336)		(23,351,340)	(23,351,340)		(10,690,996)	(10,690,996)	
	ED-ID	(10,312,839)	(10,312,839)		(10,312,839)	(10,312,839)	(10,312,839)				(10,312,839)		(10,312,839)	
	ED-WA	(19,542,350)	(19,542,350)		(19,542,350)	(19,542,350)	(19,542,350)	(19,542,350)		(19,542,350)				
7,4	CD-AA	(69,502,208)	(49,053,268)	(14,256,988)	(6,191,952)	(49,053,268)	(49,053,268)		(33,648,089)	(33,648,089)		(15,405,179)	(15,405,179)	
9,4	CD-AN	(9,698,195)	(7,552,275)	(2,145,920)		(7,552,275)	(7,552,275)		(5,180,483)	(5,180,483)		(2,371,792)	(2,371,792)	
9	CD-ID	(6,176,921)	(4,810,154)	(1,366,767)		(4,810,154)	(4,810,154)				(4,810,154)		(4,810,154)	
9	CD-WA	(4,774,399)	(3,717,968)	(1,056,431)		(3,717,968)	(3,717,968)	(3,717,968)		(3,717,968)				
8	GD-AA	(1,687,227)		(1,177,279)	(509,948)									
	GD-AN	(3,239,014)		(3,239,014)										
	GD-ID	(1,957,553)		(1,957,553)										
	GD-WA	(7,924,703)		(7,924,703)										
	GD-OR	(4,682,551)		(4,682,551)										
Total General Plant		(173,540,296)	(129,031,190)	(33,124,655)	(11,384,451)	(38,383,311)	(90,647,879)	(129,031,190)	(23,260,318)	(62,179,912)	(85,440,230)	(15,122,993)	(28,467,967)	(43,590,960)
Total Accumulated Depr		(1,920,839,439)	(1,510,657,796)	(283,482,444)	(126,699,199)	(879,378,079)	(631,279,717)	(1,510,657,796)	(550,741,192)	(415,703,023)	(966,444,215)	(328,636,887)	(215,576,694)	(544,213,581)

Allocation Ratios:													
Service -				Jurisdiction -									
		Electric	Gas-North	Gas-South		Washington	Idaho						
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.390%	34.610%					
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	67.346%	32.654%					
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	68.595%	31.405%					

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000) ED-AN	(12,284,288)	(12,284,288)			(12,284,288)	(12,284,288)		(8,032,696)	(8,032,696)		(4,251,592)	(4,251,592)		
1	Misc Intangible Plt (3030 ED-AN)	(1,927,409)	(1,927,409)			(1,927,409)	(1,927,409)		(1,260,333)	(1,260,333)		(667,076)	(667,076)		
Total Production/Transmission		(14,211,697)	(14,211,697)			(14,211,697)	(14,211,697)		(9,293,029)	(9,293,029)		(4,918,668)	(4,918,668)		
Distribution															
	Franchises (302000) ED-WA	(225,745)	(225,745)			(225,745)	(225,745)		(225,745)	(225,745)					
	Misc Intangible Plt (3030 ED-WA)	(44,629)	(44,629)			(44,629)	(44,629)		(44,629)	(44,629)					
Total Distribution		(270,374)	(270,374)			(270,374)	(270,374)		(270,374)	(270,374)					
General Plant - 303000															
7,4	CD-AA	(3,391,052)	(2,393,336)	(695,607)	(302,109)		(2,393,336)	(2,393,336)		(1,641,709)	(1,641,709)		(751,627)	(751,627)	
9,1	CD-AN	(109,740)	(85,458)	(24,282)			(85,458)	(85,458)		(55,881)	(55,881)		(29,577)	(29,577)	
	GD-ID	(106,311)		(106,311)											
	GD-WA	(224,440)		(224,440)											
	GD-OR	(99,444)			(99,444)										
Total General Plant - 303000		(3,930,987)	(2,478,794)	(1,050,640)	(401,553)		(2,478,794)	(2,478,794)		(1,697,590)	(1,697,590)		(781,204)	(781,204)	
Miscellaneous IT Intangible Plant -3031XX															
7,4	CD-AA	(73,789,483)	(52,079,141)	(15,136,437)	(6,573,905)		(52,079,141)	(52,079,141)		(35,723,687)	(35,723,687)		(16,355,454)	(16,355,454)	
9,4	CD-AN	(45,396)	(35,351)	(10,045)			(35,351)	(35,351)		(24,249)	(24,249)		(11,102)	(11,102)	
9	CD-ID	(31,540)	(24,561)	(6,979)			(24,561)	(24,561)				(24,561)	(24,561)		
9	CD-WA	(2,046,423)	(1,593,611)	(452,812)			(1,593,611)	(1,593,611)	(1,593,611)			0	0		
4	ED-AN	(4,896,395)	(4,896,395)				(4,896,395)	(4,896,395)		(3,358,682)	(3,358,682)		(1,537,713)	(1,537,713)	
	ED-ID	0	0				0	0				0	0		
	ED-WA	(1,332,297)	(1,332,297)				(1,332,297)	(1,332,297)	(1,332,297)						
8	GD-AA	(558,847)		(389,941)	(168,906)										
	GD-AN	0		0											
	GD-OR	0			0										
Total Misc IT Intangible Plant - 3031XX		(82,700,381)	(59,961,356)	(15,996,214)	(6,742,811)		(2,950,469)	(57,010,887)	(59,961,356)	(2,925,908)	(39,106,618)	(40,438,915)	(24,561)	(17,904,269)	(17,928,830)
Gas Underground Storage															
	GD-AN	0		0											
Total Gas Underground Storage		0		0											
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(160,900)	(160,900)				(160,900)	(160,900)		(110,369)	(110,369)		(50,531)	(50,531)	
	ED-WA	0	0				0	0		0	0				
	GD-WA	0		0											
	GD-OR	0			0										
Total General Plant - 390200, 396200		(160,900)	(160,900)	0	0		0	(160,900)	(160,900)	0	(110,369)	(110,369)	0	(50,531)	(50,531)
Total Accumulated Amortization		(101,274,339)	(77,083,121)	(17,046,854)	(7,144,364)		(3,220,843)	(73,862,278)	(77,083,121)	(3,196,282)	(50,207,606)	(51,810,277)	(24,561)	(23,654,672)	(23,679,233)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.390%	34.610%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	68.595%	31.405%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	
9	CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	
	TOTAL ACCOUNT	16,076,574	827,894	702,759	7,565,150	9,095,803	2,961,534	96,745	2,188,698	5,246,977	848,544	885,250	1,733,794
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,477,327	1,106,086	2,722,078	4,649,163	8,477,327	0	0	0	0	0	0	
99	GD-WA / ID / AN	19,369,359	0	0	0	0	19,369,359	0	0	19,369,359	0	0	
99	GD-OR / AS	3,750,639	0	0	0	0	0	0	0	0	3,750,639	0	
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7	CD-AA	112,491,981	0	0	79,394,590	79,394,590	0	0	23,075,480	23,075,480	0	10,021,911	
9	CD-WA / ID / AN	30,811,766	9,998,999	5,716,099	8,278,948	23,994,046	2,841,137	1,624,185	2,352,398	6,817,720	0	0	
	TOTAL ACCOUNT	174,901,072	11,105,085	8,438,177	92,322,701	111,865,963	22,210,496	1,624,185	25,427,878	49,262,559	3,750,639	10,021,911	13,772,550
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,179,322	483,438	0	1,695,884	2,179,322	0	0	0	0	0	0	
99	GD-WA / ID / AN	813,233	0	0	0	0	813,233	0	0	813,233	0	0	
99	GD-OR / AS	1,759	0	0	0	0	0	0	0	0	1,759	0	
8	GD-AA	252,886	0	0	0	0	0	0	176,454	176,454	0	76,432	
7	CD-AA	86,089,416	0	0	60,760,188	60,760,188	0	0	17,659,522	17,659,522	0	7,669,706	
9	CD-WA / ID / AN	6,115,442	4,480,198	63,099	218,981	4,762,278	1,273,013	17,929	62,222	1,353,164	0	0	
	TOTAL ACCOUNT	95,452,058	4,963,636	63,099	62,675,053	67,701,788	2,086,246	17,929	17,898,198	20,002,373	1,759	7,746,138	7,747,897
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	46,991,024	22,546,967	9,555,271	14,888,786	46,991,024	0	0	0	0	0	0	
99	GD-WA / ID / AN	13,610,421	0	0	0	0	9,255,214	2,515,238	1,839,969	13,610,421	0	0	
99	GD-OR / AS	3,828,479	0	0	0	0	0	0	0	0	3,828,479	0	
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7	CD-AA	7,260,713	0	0	5,124,466	5,124,466	0	0	1,489,390	1,489,390	0	646,857	
9	CD-WA / ID / AN	6,744,910	1,965,149	789,287	2,498,027	5,252,463	558,382	224,270	709,795	1,492,447	0	0	
	TOTAL ACCOUNT	78,482,497	24,512,116	10,344,558	22,511,279	57,367,953	9,813,596	2,739,508	4,071,914	16,625,018	3,828,479	661,047	4,489,526

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
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Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000 Stores Equipment												
99	ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	0
99	GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99	GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	4,986,028	247,425	174,826	3,460,519	3,882,770	70,304	49,675	983,279	1,103,258	0	0	0
	TOTAL ACCOUNT	5,490,726	248,405	176,172	3,850,089	4,274,666	158,464	49,675	983,279	1,191,418	24,642	0	24,642
	394000 Tools, Shop, & Garage Equipment												
99	ED-WA / ID / AN	5,509,858	703,615	204,716	4,601,527	5,509,858	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0	0
99	GD-OR / AS	848,758	0	0	0	0	0	0	0	0	848,758	0	848,758
8	GD-AA	4,979,162	0	0	0	0	0	0	3,474,260	3,474,260	0	1,504,902	1,504,902
7	CD-AA	13,036,869	0	0	9,201,161	9,201,161	0	0	2,674,253	2,674,253	0	1,161,455	1,161,455
9	CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	0
	TOTAL ACCOUNT	27,943,338	712,874	961,325	13,928,941	15,603,140	1,796,323	488,652	6,540,108	8,825,083	848,758	2,666,357	3,515,115
	394100 Electric Charging Stations												
99	ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000 Laboratory Equipment												
99	ED-WA / ID / AN	1,376,072	337,175	13,580	1,025,317	1,376,072	0	0	0	0	0	0	0
99	GD-WA / ID / AN	123,986	0	0	0	0	29,069	0	94,917	123,986	0	0	0
99	GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8	GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	62,011
7	CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739
9	CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL ACCOUNT	3,314,662	337,175	13,580	2,132,344	2,483,099	29,069	0	559,827	588,896	40,917	201,750	242,667
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	32,228,661	14,201,527	9,501,623	8,525,511	32,228,661	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082
9	CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	0
	TOTAL ACCOUNT	38,238,077	14,453,901	9,856,685	9,369,243	33,679,829	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
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Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
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Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX Communication Equipment												
99	ED-WA / ID / AN	49,099,313	10,790,445	6,314,737	31,994,131	49,099,313	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,010,315	0	0	0	0	701,724	308,591	0	1,010,315	0	0	0
99	GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8	GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7	CD-AA	50,880,769	0	0	35,910,629	35,910,629	0	0	10,437,172	10,437,172	0	4,532,968	4,532,968
9	CD-WA/ ID / AN	17,097,692	5,699,206	2,909,459	4,705,820	13,314,485	1,619,385	826,700	1,337,122	3,783,207	0	0	0
	TOTAL ACCOUNT	119,759,626	16,489,651	9,224,196	72,610,580	98,324,427	2,321,109	1,135,291	12,150,020	15,606,420	1,133,063	4,695,716	5,828,779
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	604,595	0	0	426,711	426,711	0	0	124,021	124,021	0	53,863	53,863
9	CD-WA/ ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	809,127	0	13,522	613,457	626,979	0	1,897	124,021	125,918	2,367	53,863	56,230
	TOTAL GENERAL PLANT	560,581,598	73,650,737	39,794,073	287,692,678	401,137,488	43,832,842	7,102,455	71,006,697	121,941,994	10,523,002	26,979,114	37,502,116

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,367,664	1,432,132	0	13,935,532	15,367,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	702,948	0	0	0	0	0	0	490,489	490,489	0	212,459	
7		CD-AA	95,238,145	0	0	67,217,178	67,217,178	0	0	19,536,201	19,536,201	0	8,484,766	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		TOTAL ACCOUNT	111,769,091	1,432,132	32,734	81,478,452	82,943,318	0	9,301	20,119,247	20,128,548	0	8,697,225	8,697,225
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	21,933
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
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Ending Balance Basis	

AVISTA UTILITIES

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,568,090	0	0	1,812,507	1,812,507	0	0	526,792	526,792	0	228,791	228,791
9		CD-WA / ID / AN	18,773,520	14,619,503	0	0	14,619,503	4,154,017	0	0	4,154,017	0	0	0
		TOTAL ACCOUNT	21,341,610	14,619,503	0	1,812,507	16,432,010	4,154,017	0	526,792	4,680,809	0	228,791	228,791
		TOTAL	289,216,086	16,371,351	32,734	194,772,663	211,176,748	5,176,611	788,906	49,994,153	55,959,670	426,123	21,653,545	22,079,668

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(86,783,874)	(61,250,323)	(17,801,976)	(7,731,575)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(776,059)	(604,340)	(171,719)	0
7	282919	CD-AA	(1,306,027)	(921,768)	(267,905)	(116,354)
7	283750	CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
		Total	(89,131,966)	(62,964,173)	(18,296,166)	(7,871,627)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended April 30, 2019
Ending Balance Basis

Report ID: C-WKC-12E

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,739,355	3,739,355	0	0	0	0	3,739,355
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(509)	(509)	0	0	0	0	(509)
7/4	154560 Supply Chain Invoice Price Variance	0	0	40	40	0	0	0	0	40
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,374,865	26,622,773	0	86,997,638	53,892,704	24,039,942	6,482,161	2,582,831	0
TOTAL		60,374,865	26,622,773	3,738,886	90,736,524	53,892,704	24,039,942	6,482,161	2,582,831	3,738,886

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.578%	20.513%	8.909%	31.405%	27.728%	100.000%
99	Not Allocated						